

**Illinois Department of Revenue
Regulations**

Title 86 Part 105 Section 105.910 Media Communications

TITLE 86: REVENUE

**PART 105
ELECTRONIC FILING OF ILLINOIS INDIVIDUAL INCOME TAX RETURNS**

Section 105.910 Media Communications

Communications, including fee information, are limited to professional lists, telephone directories, print media, permissible mailings, radio, and television. In the case of radio and television broadcasting, the broadcast must be pre-recorded and each recording retained by the participant until the end of the processing year.